

Adopted	Rejected
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## COMMITTEE REPORT

YES:	10
NO:	2

### MR. SPEAKER:

*Your Committee on Courts and Criminal Code, to which was referred House Bill 1990, has had the same under consideration and begs leave to report the same back to the House with the recommendation that said bill **be amended** as follows:*

- 1       Page 2, delete lines 17 through 35.
- 2       Page 3, after line 11, begin a new paragraph and insert:
- 3       "SECTION 3. [EFFECTIVE JULY 1, 1999] (a) **The legislative**
- 4       **council shall determine whether to establish the interim study**
- 5       **committee on tax court issues (referred to in this SECTION as "the**
- 6       **committee").**
- 7       (b) **The committee, if established, must consist of fourteen (14)**
- 8       **members, appointed as follows:**
- 9               (1) **Four (4) members of the senate, not more than two (2) of**
- 10              **whom may be of the same political party, to be appointed by**
- 11              **the president pro tempore of the senate.**
- 12              (2) **Four (4) members of the house of representatives, not**
- 13              **more than two (2) of whom may be of the same political party,**
- 14              **to be appointed by the speaker of the house of representatives.**
- 15              (3) **Six (6) persons with knowledge and experience in tax court**
- 16              **issues:**

(1) two (2) of whom are to be appointed by the president pro tempore of the senate;

(2) two (2) of whom are to be appointed by the speaker of the house of representatives;

(3) one (1) of whom is to be appointed by the chief justice of the Indiana supreme court; and

(4) one (1) of whom is to be appointed by the governor.

(c) The committee, if established, shall study tax law issues of concern and make recommendations for their revision and improvement. The committee's focus must include the following:

(1) Examining the jurisdiction of the tax court.

(2) Examining procedures involving tax cases in the tax court and on appeal.

(3) Considering whether standards for the certification of a record of proceedings before an agency within the executive branch to the tax court should be developed.

(4) Considering the process for hearing a tax court case involving:

(A) the constitutionality of a statute or rule; or

(B) a substantial question of great public importance.

(d) To implement its duties under this SECTION, the committee shall do the following:

(1) Conduct meetings to hear the concerns of citizens of Indiana and obtain advice from interested professionals.

(2) Issue a final report of its findings and recommendations to the legislative council not later than November 1, 1999.

(e) Each member of the commission who is not a state employee is entitled to the minimum salary per diem provided by IC 4-10-11-2.1(b) and is entitled to reimbursement for traveling expenses under IC 4-13-1-4 and other expenses actually incurred in connection with the member's duties as provided in the state policies and procedures established by the Indiana department of administration and approved by the budget agency.

(f) Each member of the commission who is a state employee but who is not a member of the general assembly is entitled to reimbursement for traveling expenses under IC 4-13-1-4 and other expenses actually incurred in connection with the member's duties as provided in the state policies and procedures established by the

1       **Indiana department of administration and approved by the budget**  
2       **agency.**

3       **(g) Each member of the commission who is a member of the**  
4       **general assembly is entitled to receive the same per diem, mileage,**  
5       **and travel allowance paid to members of the general assembly**  
6       **serving on interim study committees established by the legislative**  
7       **council.**

8       **(h) Eight (8) members of the commission constitute a quorum.**  
9       **The affirmative votes of a majority of the voting members**  
10      **appointed to the commission are required for the commission to**  
11      **take action on any measure, including final reports.**

12      **(i) The legislative services agency shall provide staff support for**  
13      **the commission.**

14      **(j) The commission is under the jurisdiction of the legislative**  
15      **council and shall operate under policies and procedures established**  
16      **by the legislative council.**

17      **(k) This SECTION expires December 1, 1999."**

18      Renumber all SECTIONS consecutively.

(Reference is to HB 1990 as introduced.

**and when so amended that said bill do pass.**

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Representative Dvorak